

## Message Text

UNCLASSIFIED

PAGE 01 ACCRA 06316 031616Z  
ACTION L-03

INFO OCT-01 AF-10 ISO-00 EB-08 CIAE-00 COME-00 DODE-00  
DOTE-00 FMC-02 INR-10 NSAE-00 CG-00 DLOS-09  
OES-09 OMB-01 TRSE-00 CTME-00 JUSE-00 /053 W  
-----076507 031700Z /46

P 031128Z AUG 78  
FM AMEMBASSY ACCRA  
TO SECSTATE WASHDC PRIORITY 4929

UNCLAS ACCRA 6316

E.O. 11652: N/A  
TAGS: ETRN GH  
SUBJECT: TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE: GHANA

REF: STATE 191803

1. GHANA DOES NOT TAX INSTRUMENTS OF FOREIGN COMMERCE.
2. ECONCOUNSELOR CALLED AUGUST 3 ON FRANCIS HAMMOND, GOG  
COMPTROLLER OF CUSTOMS AND EXCISE AND ASKED QUESTIONS POSED PARA 3,  
REFTEL. HAMMOND SAID THAT GHANA IMPOSES NO TAXES WHATSOEVER ON  
CONTAINERS, SHIPS, TRUCKS, AIRCRAFT OR ANY OTHER INSTRUMENTS OF  
FOREIGN COMMERCE AND HAS NO PROVISIONS FOR RETALIATORY TAXES AGAINST  
FOREIGN-FLAG STATES WHO MIGHT TAX GHANAIAN FLAG CARRIERS. HAMMOND  
ADDED THAT UNDERLYING RATIONABLE INCLUDED FACT THAT SUCH INSTRUMENTS  
WERE RE-EXPORTED. HOLMES

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NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 jan 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** INSTRUMENTS, TAXES, IMPORT CONTROLS  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 03 aug 1978  
**Decaption Date:** 01 jan 1960  
**Decaption Note:**  
**Disposition Action:** n/a  
**Disposition Approved on Date:**  
**Disposition Case Number:** n/a  
**Disposition Comment:**  
**Disposition Date:** 01 jan 1960  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1978ACCRA06316  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Expiration:**  
**Film Number:** D780318-0561  
**Format:** TEL  
**From:** ACCRA  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1978/newtext/t197808100/aaaadftb.tel  
**Line Count:** 40  
**Litigation Code IDs:**  
**Litigation Codes:**  
**Litigation History:**  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Message ID:** 07bf8457-c288-dd11-92da-001cc4696bcc  
**Office:** ACTION L  
**Original Classification:** UNCLASSIFIED  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 1  
**Previous Channel Indicators:** n/a  
**Previous Classification:** n/a  
**Previous Handling Restrictions:** n/a  
**Reference:** 78 STATE 191803  
**Retention:** 0  
**Review Action:** RELEASED, APPROVED  
**Review Content Flags:**  
**Review Date:** 29 mar 2005  
**Review Event:**  
**Review Exemptions:** n/a  
**Review Media Identifier:**  
**Review Release Date:** N/A  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**SAS ID:** 1540968  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE: GHANA  
**TAGS:** ETRN, GH  
**To:** STATE  
**Type:** TE  
**vdkgvwkey:** odbc://SAS/SAS.dbo.SAS\_Docs/07bf8457-c288-dd11-92da-001cc4696bcc  
**Review Markings:**  
Sheryl P. Walter  
Declassified/Released  
US Department of State  
EO Systematic Review  
20 Mar 2014  
**Markings:** Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014